

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

[Do I need to file a tax return?](#)

[How to file your tax return](#)

[If you are unable to file your tax return on time](#)

[Common deductions in the tax return](#)

[Basic tax-free allowance](#)

[Receiving a tax refund](#)

[Residual tax](#)

[Appealing a decision](#)

[Voluntary disclosure](#)

[Swedish withholding tax on dividends](#)

[Owning real property in Sweden – Living abroad](#)

[Residential properties abroad](#)

[How to use our e-service filing Income Tax Return 1 via e-service](#)

[A-tax certificate and Tax tables](#)

[Tax account - Pay tax](#)

[Reporting a change of address](#)

[Moving to Sweden](#)

[Living in Sweden](#)

[New in Sweden and will be employed here](#)

[Swedish residents working abroad](#)

[Moving from Sweden](#)

[Retrieve company information](#)

[Congestion tax](#)

[Information for individuals in connection to the coronavirus](#)

[Protected identity](#)

[Coordination numbers](#)

[Filing tax returns for residential houses](#)

[Businesses and employers](#)

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

[Webinars](#)

[Collaboration](#)

[اَرَبِيْكَ \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)

[Davvisámegiella, Julevsámegiella, Åarjelsaemien \(Samiska\)](#)

[Auf Deutsch \(Tyska\)](#)

[En español \(Spanska\)](#)

[Eesti \(Estniska\)](#)

[En Français \(Franska\)](#)

[ייִדיש \(Jiddisch\)](#)

[Meänkieli \(Vårt språk\)](#)

[فارسی \(Persiska\)](#)

[Po polsku \(Polska\)](#)

[Romanés \(Romani\)](#)

[Русский \(Ryska\)](#)

[Soomaali \(Somaliska\)](#)

[Soranî \(Sorani\)](#)

[Suomeksi \(Finska\)](#)

[Türkçe \(Turkiska\)](#)

[Українська \(Ukrainska\)](#)

[ትግርኛ \(Tigrinska\)](#)

[دري \(Dari\)](#)

[Teckenspråk](#)

[Individuals and employees](#)

Other languages

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

- [Do I need to file a tax return?](#)
- [How to file your tax return](#)
- [If you are unable to file your tax return on time](#)
- [Common deductions in the tax return](#)
- [Basic tax-free allowance](#)
- [Receiving a tax refund](#)
- [Residual tax](#)
- [Appealing a decision](#)
- [Voluntary disclosure](#)
- [Swedish withholding tax on dividends](#)
- [Owning real property in Sweden – Living abroad](#)
- [Residential properties abroad](#)
- [How to use our e-service filing Income Tax Return 1 via e-service](#)
- [A-tax certificate and Tax tables](#)
- [Tax account - Pay tax](#)
- [Reporting a change of address](#)
- [Moving to Sweden](#)
- [Living in Sweden](#)
- [New in Sweden and will be employed here](#)
- [Swedish residents working abroad](#)
- [Moving from Sweden](#)
- [Retrieve company information](#)
- [Congestion tax](#)
- [Information for individuals in connection to the coronavirus](#)
- [Protected identity](#)
- [Coordination numbers](#)

- [Filing tax returns for residential houses](#)
- [Businesses and employers](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News](#)
- [Webinars](#)
- [Collaboration](#)

- [Other languages](#)

- » [In English \(Engelska\)](#)

- » [Individuals and employees](#)

- » Declaring Taxes - for individuals

[Listen](#)

[Language](#)

- [Arabic \(■■■■■■■■\)](#)
- [Sorani](#)
- [Persian \(Farsi\)](#)
- [Finnish \(Suomi\)](#)
- [Finnish Tornedalen \(Meänkieli\)](#)
- [French \(Français\)](#)
- [Polish \(Polski\)](#)
- [Dari \(■■■■\)](#)
- [Balkan Romani \(Romani arli\)](#)
- [Vlax Romani \(Romani kalderaš\)](#)
- [Romany \(Romani ■■■■\)](#)
- [Russian \(■■■■■■■■\)](#)
- [Northern Sami \(Davvisámegiella\)](#)

- [Southern Sami \(Åarjelsaemien\)](#)
- [Somali](#)
- [Swedish \(Svenska\)](#)
- [Tigrinya \(ፊንጣይና\)](#)
- [Turkish \(Türkçe\)](#)
- [Ukrainian \(українська\)](#)
- [Yiddish \(ייִדיש\)](#)

Declaring taxes – for individuals

On this page, you can find out who has to declare taxes, how to do so, and when tax returns have to be filed. You can also read about how to get a tax refund or pay any outstanding tax due.

You can file your tax return from 19 March 2024. Your tax return must reach the Swedish Tax Agency no later than 2 May 2024.

File a taxreturn via our e-service

If you only need to approve your tax return, you can simply log in to our e-service using your Swedish eID. Alternatively, if you have received some codes from us, you can use those instead. You will find your codes in the information and specification we sent with your tax return. If you need to change or add any details to your tax return, you must log in using your Swedish eID.

The opening hours are seen in the white box next to the yellow log-in button. If the e-services are closed you see the text Stängd (closed) in the white box.

How to use the e-service

- [How to use our e-service filing Income Tax Return 1 via e-service \(in English\)](#)

[Inkomstdeklaration 1](#)

- [E-legitimation](#)
- [Säkerhetskod](#)

Frequently asked questions about income tax returns

Why haven't I received my money?

If you are expecting a tax refund in April but have not yet received your money, it might be because you have not registered a bank account.

Alternatively, you might not meet all of the eligibility criteria for receiving a tax refund in April.

Further information is available in Swedish here:

- [Tax refunds in April](#)

Who needs to file a tax return?

If you have received a paper tax return form, you have to file it. In some cases, you have to file a tax return even if you haven't been sent one in the post. In 2024, you have to declare income you received in 2023.

You will most likely have to file a tax return if you fulfil any of the following criteria:

- You are living in Sweden permanently.
- You have recently moved to Sweden and plan to live here for more than one year.
- You have lived in Sweden previously.
- You have been employed by a company based in Sweden.
- You have been employed to carry out work in Sweden for a foreign company with a permanent establishment in Sweden.
- You have been employed to carry out work in Sweden for more than six months on behalf of a foreign company with no fixed establishment in Sweden.

Find out more about who has to file a tax return here:

- [Do I need to file a tax return?](#)

What do I need to declare?

If you live in Sweden, you must pay tax here on all of your income.

Most of your income will have been reported to the Swedish Tax Agency – for example, by your employer, your bank, or the Swedish Social Insurance Agency ("Försäkringskassan"). These details will therefore already have been entered in the income tax return form that we send you.

In some cases, you will need to enter some additional information – for example, if you are a business owner, or if you sold a residential property or shares during 2023.

If you receive foreign income, the general rule is that you must declare all of it in your Swedish tax return. Certain income might be tax exempt in Sweden due to Swedish regulations or the provisions of a tax convention. Even if you do not have to pay tax on income in Sweden, you still need to declare it in your income tax return.

From 1 January 2023, certain digital platform providers must submit details of rentals or sales to the Swedish Tax Agency. If you have sales or rental income, the same rules as before apply to declaring and paying tax.

- [Online sales and rentals \(in Swedish\)](#)

To see a list of the different sections included in the form "Income Tax Return 1, 2024" ("Inkomstdeklaration 1, 2024") in English, please click here:

- [Income tax return 1, 2024](#)

Can I file my tax return digitally?

You can file your tax return digitally provided that you fulfil one of the following criteria:

- You have a Swedish e-identification, such as Bank-id.
- You received codes with your tax return and you wish to approve and file your return without making any changes

For instructions on how to file a tax return digitally, please click here:

- [How to file your tax return](#)

When will I receive my tax refund?

Once you have filed your tax return, we review all the details in it and calculate the tax you are due to pay. When we have completed this process, we will notify you of the final tax due. If you have registered a bank account with us, any tax refund you are due will be paid out automatically.

The payment of your tax refund is determined by when and how you filed your tax return. For more information, please click here:

- [Receiving a tax refund](#)

I haven't received an income tax return form. What should I do?

If you have not received an income tax return form on paper by 15 April 2024 at the latest, but should have received one, please do one of the following:

- [Order a paper income tax return form here](#) (this e-service is only available in Swedish).
- [Email the Swedish Tax Agency.](#)
- Call the Swedish Tax Agency on 0771 567 567 (within Sweden) or on +46 8 564 851 60 from abroad.

To find out more about the circumstances in which you need to file a tax return, click here:

- [Do I need to file a tax return?](#)

File your tax return by 2 May at the latest

Your income tax return for the 2023 income year must be received by the Swedish Tax Agency by 2 May 2024 at the latest.

You can submit your tax return digitally by using Swedish e-identification, such as bank-id, or by using the codes listed in the annexe "Specifications: Income tax return 1" (in Swedish "Specifikation till Inkomstdeklaration 1").

Alternatively, you can submit your tax return using the paper form.

- [How to file your tax return](#)

Do you need more time?

If you will not be able to file your income tax return on time, you must apply for an extension by 2 May 2024. If you are granted an extension, the Swedish Tax Agency must receive your income tax return by 16 May at the latest.

You can apply for an extension via My pages (Mina sidor) using your Swedish e-identification.

Alternatively, you can call us on 0771 567 567 (or +46 8 564 851 60 from outside Sweden).

- [Mina sidor \(In Swedish\)](#)
- [If you are unable to file your tax return on time](#)

Dates relating to your tax return for 2024

Here are the most important dates to be aware of regarding your tax return

25 februari 2021

Sista dagen att skaffa en digital brevlåda om du vill ha deklarationen tidigare och digitalt.

- [Skaffa digital brevlåda](#)

12 February 2024

An extra payment must have been paid to your tax account if you expect to pay residual tax of over SEK 30,000 and wish to avoid interest charges.

4–8 March 2024

If you set up a digital mailbox by 3 March 2024, your tax return will be sent there between 4 and 8 March. You will receive a pdf that looks exactly like a normal tax return form. If you have Swedish e-identification, you can log in to our website skatteverket.se and view your tax return.

19 March 2024

Tax returns can be filed from this date. You can file your tax return online, regardless of whether you receive it in digital form or on paper.

15 March–15 April 2024

If you don't have a digital mailbox, a paper tax return form will be sent to your home address during this period. If you have Swedish eID, you can log in to our Income Tax Return 1 (Inkomstdeklaration 1) e-service from March 19 – even if you have not yet received your printed tax return form.

3 April 2024

The last day for approving tax returns digitally, without making any changes or additions, in order to receive your final tax statement in April. You can approve your tax return via our app or e-service, or by text message or phone call.

8-12 April 2024

The Swedish Tax Agency sends you a final tax statement if you have approved your tax return digitally by 3 April, without making any changes or additions. This applies even if you have tax to pay. If you have not registered for a digital mailbox, you will receive your final tax statement by post one to three weeks later.

9–12 April 2024

The Swedish Tax Agency pays out any tax refund due to those who approve their tax returns by April 3 without making any changes or additions to them.

2 May 2024

The last date to file your tax return is 2 May - unless you have been granted an extension.

3 May 2024

An extra payment must be credited to your tax account by this date if you expect to be due to pay a maximum of SEK 30,000 in residual tax and wish to avoid interest charges.

16 May 2024

The last date to file your tax return if you have been granted an extension.

3-7 June 2024

The Swedish Tax Agency sends you a final tax statement if you filed your tax return by 2 May. If you have not registered for a digital mailbox, you will receive your final tax statement by post one to three weeks later.

4-7 June 2024

The Swedish Tax Agency pays out any tax refund you are due, if you have filed your tax return by 2 May and we have approved it.

12 July 2024

The final payment date if you have residual tax to pay and received your final tax statement in April. You must pay the tax you owe within 90 days of receiving your final tax statement. The final payment date is specified on your final tax statement.

7–8 August 2022

If you have any additional tax to pay, notification of the final tax due is sent to your digital mailbox. If you don't have a digital mailbox, you will receive notification by post by August 20 at the latest.

5-9 August 2024

The Swedish Tax Agency sends you a final tax statement if you filed your tax return by 2 May and did not receive a final tax statement in April or June. If you have not registered for a digital mailbox, you will receive your final tax statement by post one to three weeks later.

6–9 August 2024

The Swedish Tax Agency pays out any tax refund you are due if you did not receive a final tax statement in April or June (for example if you were granted an extension to the tax return filing deadline).

12 September 2024

The final payment date if you have residual tax to pay and received your final tax statement in June. You must pay the tax you owe within 90 days of receiving your final tax statement. The final payment date is specified on your final tax statement

12 November 2024

The final payment date if you have residual tax to pay and received your final tax statement in August. You must pay the tax you owe within 90 days of receiving your final tax statement. The final payment date is also on final tax statement.

2-6 December 2024

The Swedish Tax Agency sends you a final tax statement if you have not yet received a final tax statement, or you are not registered for tax in Sweden. If you have not registered for a digital mailbox, you will receive your final tax statement by post one to three weeks later. If you have residual tax to pay, you must pay it into your tax account by 12 March 2025 at the latest.

3-6 December 2024

The Swedish Tax Agency pays out any tax refund you are due if you have not yet received a final tax statement, or if you are not registered for tax in Sweden.

Receiving a tax refund

Here you can find out how to register your bank account, and when you will receive your tax refund.

- [Receiving a tax refund](#)

Paying residual tax

Here you can find out about how and when to pay any outstanding tax you owe.

- [Paying residual tax](#)

A video about filing your income tax return

The video shows how to file your income tax return. The video has subtitles in several languages. Press CC in the video to show subtitles.

Video transcript

When you pay your taxes you contribute to make society possible. To ensure that you pay the correct amount of tax, you need to file a tax return.

File your income tax return no later than 2 May. The tax return form will be sent to you by regular mail or to your digital mailbox.

Most of your income will have been reported to the Swedish Tax Agency – by your employer, your bank, or the Swedish Social Insurance Agency. Such income is therefore pre-printed on the income tax return form you receive from us.

How to complete your income tax return

Start by making sure all of the pre-printed information is correct. If all of the information is correct and you do not want to make any changes or additions you can approve the tax return using Bank-id or the codes you received with your paper tax return form. You can do this easily by using your smart phone. You can also file your return in a text message, by telephone, via our e-service or by mailing us the paper form.

Have you sold a residential property or shares, or are you a business owner? If so, you yourself must make changes or additions to the information on your tax return form. In our e-service, we have prepared a form for you on which many items are already filled in.

If you are entitled to deduct expenses such as travel to and from work, you must enter this information on the tax return. Please familiarize yourself with the rules for deductions so that it is correct from the start.

Once you have filed your tax return we will review the information you have reported and calculate your final tax.

When we have completed the calculation you will receive your final tax assessment. Your tax assessment will show you whether you can expect a tax refund or if you owe tax arrears.

If you are to receive a tax refund it will be deposited directly into your bank account if you have reported the bank account to us.

If you have a balance to pay you can make your payment to the Swedish Tax Agency's bank giro account or by using Swish.

For more information about filing your income tax return, please visit following page:

- [Declaring taxes – for individuals](#)

Use our e-service

Use our e-service Inkomstdeklaration 1 to file your tax return. It opens 16 March 2021.

[Inkomstdeklaration 1](#)

- [E-legitimation](#)
- [Säkerhetskod](#)

07-03

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- [Rättslig vägledning](#) [External link.](#)
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